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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 1559 OF 2006

IN

INCOME TAX APPEAL (L) NO. 769 OF 2006

The Commissioner of Income Tax ... Appellant

Versus

Mr.Samip Shah ... Respondent

Mr. S.M. Shah for the Appellant.

**CORAM: F.I. REBELLO &
J.P. DEVADHAR, JJ.**

DATED: OCTOBER 09, 2007

P.C.

. There is delay of 372 days. The order of 16.2.2004 was received on 21.12.2004. The matter was referred for comment of the Assessing Officer on 16.2.2004. The comments were received on 21.12.2004. The approval was granted on 7.4.2005 and the papers were forwarded to the Ministry of Law after 13.4.2005. The appeal is file don 27.4.2006. There is no explanation for the delay between 19.4.2005 and January, 2006. Even otherwise, considering the date of receipt of the order and the comments of the Assessing Officer, the cause shown would not amount to sufficient cause. Hence, motion dismissed.

(J.P. DEVADHAR, J.)

(F.I.REBELLO, J.)